

21—93.8(203D) Waiver of per-bushel and annual grain dealer and warehouse operator fees. Pursuant to Iowa Code section 203D.5, the per-bushel and the annual grain dealer and warehouse operator fees are suspended and waived effective July 1, 1988, until reinstated by rule or statute. This waiver applies to all fees which would have accrued on or after July 1, 1988. To this extent, this rule supersedes rules 21—92.2(203D) and 21—92.4(203D). However, this rule does not waive any fees or penalties which accrued before July 1, 1988, including annual fees which became due and payable on or before June 30, 1988. Penalties on delinquent per-bushel fees arising prior to July 1, 1988, shall continue to run until the delinquency is cured. Further, this rule does not alter the requirement of Iowa Code section 203D.3(4) that new licensees must pay the annual grain dealer and warehouse operator fees for the first year, as set out in Iowa Code section 203D.3 and in 21—subrule 92.2(2).

This rule is intended to implement Iowa Code sections 203D.3, 203D.4 and 203D.5.